### Per Diem and Expenses Procedures

| Member: | • all board members/trustees, board committee members and company members of each of GOAL, GOAL (International) and GOAL USA Fund, together with GOAL's branches/liaison offices in programme countries;  
• all employees of each of GOAL (Head Office and Field), GOAL (International) and GOAL USA Fund, and secondees, interns and volunteers thereof; and  
• all consultants/contractors/suppliers* (including internal consultants with a GOAL email address)  
• all GOAL partners* |
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| Reviewed and approved by: | David Kilcline, Director of People and Organisation Development  
Brian Egan, Chief Financial Officer |
| Next review date: | 1st Oct 2024 |

**Effective Date:**
This document is effective from 23rd October 2023 and replaces all prior policies, procedures and practices in relation to expenses and per diems for staff travelling for work purposes outside their base country.

**Purpose:**
The purpose of this document is to guide you on GOAL’s procedures on Travel Expenses and Per Diems; it covers the following categories of staff *when travelling outside of their base country*:

- GOAL Ireland; GOAL UK; GOAL Roving, Regional and Remote; International staff; Nationally appointed staff
- Consultants and contractors; this policy applies to "self-employed" consultants and contractors only if it is approved in advance as part of their consultancy agreement.
1. International Per Diems

1.1 What do Per Diems Cover?
The aim of the per diem is to contribute towards the additional food and sundry costs incurred as a result of international travel, above what the employee would incur in the course of a normal working day.

1.2 Eligibility for Per Diems
Per diems apply for working days and weekends spent on location, but not to R&R leave (travel or other costs covered will be included in the local policy), annual leave or loyalty leave periods.

1.3 Per Diem Rates

How are Per Diem Bands Calculated? Per diems are calculated on a regional level using peer INGOs, International Organisations, and International Civil Services rates. We also consider basket of goods surveys, feedback from CDs and those who travel regularly to ensure that the rates are fair. Following that analysis, CDs may request an amendment of the per diem rate based on their knowledge of costs in the locations visited and cooking facilities provided. Per diem rates for Eurozone, UK and US visits are set taking into account the context for visitors to these locations (in most cases accommodation is hotel or B&B and most meals are eaten out). These rates are the same as or below US, UK and Irish civil service rates.

The daily rate is broken down as follows:

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<tbody>
<tr>
<td>Breakfast</td>
<td>15%</td>
</tr>
<tr>
<td>Lunch</td>
<td>30%</td>
</tr>
<tr>
<td>Dinner</td>
<td>55%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
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</table>

How does the Per Diem Rate change during my visit? Full per diem is offered for the first 2 weeks taking into account additional expenditure getting set up in a new location and getting used to where to shop and eat. It then decreases according to common practice for civil service and international organisations by approximately 20% for the remainder of the visit.

What can I claim for Travel Days – For field visits, half the daily rate can be claimed for staff whose flights depart midday or return before midday. For visits to the Eurozone, UK and US, per diems may be claimed as normal depending on the meals which need to be purchased during the journey. The rate claimed for travel days should be the same as the location being visited, even if this involves stopovers en-route.

When meals are provided - Staff on work trips such as attending training or conferences where meals are provided are not due per diems for those days. For field trips where some, but not all meals are provided (e.g. lunch but not dinner), half the per diem rate applies for that day. For Eurozone, UK and US visits, per diems may be claimed as normal depending on the meals which need to be purchased for that particular day. Per diems cannot be claimed for a meal that has been provided.
In locations where GOAL staff contribute towards the cost of communal food or meals in the office or shared housing, visitors will be required to make an equal contribution from their per diems if they wish to avail of communal food/ meals.

**When will rates be reviewed?** Per diem rates will be reviewed approximately annually. They are not a contractual benefit and may be increased, decreased, or removed at any time.

**What if I am travelling to a location which is not listed below** - If you are travelling to a location which GOAL does not have a pre-set per diem rate for, please contact HRHelpdesk@goal.ie for details.

1.4 **How to Claim**
Per diems will normally be paid in cash in the country being visited. Alternatively, staff can claim per diems when they have returned home using the Expense Claim Form (Appendix 1), notifying the relevant Financial Controllers. No receipts are required to claim per diems.

1.5 **Per Diem Rate Table**

<table>
<thead>
<tr>
<th>Daily rate for first 14 calendar days; 20% decrease from Day 15 onwards</th>
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<tbody>
<tr>
<td>Africa</td>
</tr>
<tr>
<td>Breakfast</td>
</tr>
<tr>
<td>Lunch</td>
</tr>
<tr>
<td>Dinner</td>
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<tr>
<td><strong>Daily Total</strong></td>
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1.6 **Travel and Expense Policy**

We recognise and appreciate that staff are responsible and modest in their claims, and this policy provides guidance to ensure consistency in this area and the most efficient utilisation of donor and GOAL funds to deliver assistance in developing countries. Employees should endeavour to keep legitimate business travel costs and expenses to a minimum at all times and are expected to exercise prudent judgement regarding expenses covered by this policy. GOAL will investigate if costs appear unreasonable and reserve the right not to reimburse excessive expenses.

1.7 **Transport and Travel**

Travel expenses incurred wholly and exclusively to carry out GOAL work are reimbursable by GOAL.

1.2.1 **Flights.** The relevant travel coordinator in the country the staff member is on contract with should book and arrange payment for all flights. Flights will not normally be claimable as expenses unless pre-approved for practical, time or cost-saving reasons. Economy fares must be chosen on all flights unless these are unavailable and an alternative approved. Low cost airlines should be used unless another airline can be shown to be cheaper for a particular flight and staff may be expected to be flexible and take the most economical
option i.e. a cheaper flight which is indirect (providing stop-over is not unreasonable). In some cases GOAL will be required to use particular airlines to meet with donor requirements. GOAL’s full Air Travel Policy should be consulted for further guidance. For full guidance, please see the GOAL International Air Travel Policy or in-country flight policies as relevant.

1.2.2 Other transport (bus/ train/ taxi/ car). Travel to and from your normal place of work, including tolls and parking fees is considered a personal expense, not a business journey and should not be claimed (except by prior arrangement with interns or volunteers). Transport is covered for business journeys. Public transport is the preferred option where it is feasible and where public transport is a viable option. The cheapest option should be selected where possible (and public transport travel cards such as Leap or Oyster should be used where prices are lower). Use of expensive taxis and shuttle services should be minimised, and is only considered appropriate if it is warranted by the number of passengers, safety, journey time by public transport, the amount of baggage being carried or other justifiable circumstances. Staff with permission to use their personal vehicle for business journeys should ensure that their vehicle insurance covers them for work usage and that GOAL are indemnified in the insurance policy against all claims. Staff should consult the relevant Business Kilometerage claim form in their country of operation – this reimburses business kilometres based on engine size and cumulative business kilometres in the calendar year. No additional claims can be made in relation to running costs other than allowable parking and road tolls.

1.2.3 Accommodation. If available, visiting staff will be accommodated in GOAL housing for cost and security purposes. Where other accommodation is required, GOAL ordinarily provide B&B, guesthouse or hotels up to 3* or equivalent. Hotels above 3* standards will only be booked where the price is the same or cheaper than 3* or when no reasonable alternative is available. Accommodation should be arranged by the travel coordinator in relevant GOAL office and it will not normally be claimable through expenses (unless an alternative is pre-approved, such as a direct booking by the staff member or a booking made by another GOAL office for practical, time or cost-saving reasons). Accommodation should be booked in advance so that the lowest prices may be obtained. The travel coordinator will make bookings through GOAL’s travel agent, discount websites, or directly with the accommodation depending on what is most cost effective. Price, convenience and appropriateness of the accommodation should be considered and where possible we will use providers who accept direct payment from GOAL.

1.8 Expense Claims Procedure
GOAL will endeavour to ensure that employees are reimbursed in a timely fashion. Expenses should be submitted by the 10th of each month to facilitate any necessary recharges to donors and the management account process. It is vital that expense claims are submitted in the calendar month after they are incurred at the latest so that costs can be recovered from donors. Expense claims submitted late may be rejected.

1.9 Recoverable Costs
The following items may be claimed under GOAL’s expense policy.
Food. Food should normally be covered by per diems. Food expenses for work trips outside the base country may only be claimed through expenses if prior approval for this method of reimbursement is obtained (e.g. in exceptional circumstances such as the beginning of emergency responses or for external work-related meetings).

Business calls. Business telephone calls will be reimbursed, however GOAL office phone facilities, MS Teams, Skype or other free services should be used as a first option. If such services are not available, mobile phone calls will be reimbursed within reason, and an itemised phone bill should be provided. Limitations may be set by GOAL HQ or GOAL country programmes for their staff and in some locations, local sim cards will be provided. Hotel phones should not be used if there is an alternative as costs are prohibitively expensive.

Internet. GOAL covers the cost of a basic home internet and line rental package for staff who spend at least 30% of their working time in a location without access to a GOAL office (e.g. technical team). Employees should use internet access in GOAL offices when they are travelling. In rare circumstances, GOAL may reimburse the cost of accessing internet in accommodation if there is a good reason (emergency or no GOAL office nearby).

Laundry Expenses. Reasonable laundry expenses will be reimbursed for trips lasting 4 nights or longer. Staff staying in GOAL shared accommodation and guesthouses will normally have access to free laundry facilities.

Passports. In the event that GOAL require mobile employees to hold a second passport to facilitate frequent travel or multiple visa applications, GOAL will cover the cost of obtaining the extra passport. GOAL will also reimburse the passport replacement fee for staff who need to replace their passport within 3 years due to business travel stamps. The basic passport replacement fee will be reimbursed, and additional fees for express services will only be covered if the staff member can demonstrate that no other option was available, e.g. due to travel dates. Staff are advised to apply for replacement passports in good time.

Visas for business trips. Staff will be reimbursed for visas, work permits, entry and exit fees not directly paid for by GOAL. These are not covered for personal/holiday travel.

Pre-departure and Post-Exposure medicals/medicines. These will be covered by GOAL if we require the employee to complete a medical as a condition of employment or travel or as part of the debrief process. GOAL also cover prescribed malaria prophylaxis and other tropical medications which are essential for the country being visited, but not routine medications. As a preference, we send staff to clinics or pharmacies where we have an account and who bill us directly, but if this is not possible expenses will be reimbursed to the limit set in the handbook.

Dental checks. These are only covered when required as a condition of employment or travel. GOAL only reimburse the check-up fee but not for any treatment required.

Tips. Tips are normally expected to be covered from per diems as a discretionary payment. However, where service charge is obligatory or in locations such as the USA where larger tips are commonly expected, these will be covered within reason when added to receipts (e.g. taxis).

External work-related meetings. The costs of meetings with non-GOAL personnel (e.g. potential supporters, consortium partners, trustees) must be included in pre-approved budgets. GOAL will reimburse any such expense claims, within reason and with appropriate supporting receipts, and may set limits for such expenses. Alcohol will not be reimbursed.
1.10 Non-Recoverable Costs

The following items are outside the expenses policy and will not be reimbursed by GOAL (this list is not exhaustive):

- **Personal expenses.** Items such as tobacco, general medication (e.g. plasters, aspirin), sweets and confectionary, personal phone calls and personal internet, clothing, baggage, personal reading material, toiletries, suncreams and alcoholic beverages are not reimbursable.

- **Holiday costs, personal travel insurance, private medical insurance or any other personal insurance policy.** No expenses may be claimed related to annual leave such as travel insurance or for leisure activities during work trips such as museum visits or shows. Staff are advised to familiarise themselves with their entitlements under GOAL’s international travel insurance policy. For US and Australian staff on international contracts who cannot legally avail of extended travel and repatriation cover in their home country from our insurer, a maximum reimbursement of €1,000 applies for home country cover. Contact HRHelpdesk@goal.ie for further details.

- **Traffic & parking fines; court costs.**

- **Lost or stolen baggage and personal belongings** may not be expensed, but may be claimed if eligible under the relevant GOAL travel insurance policy.

- **Routine medical.** Staff should consult their relevant employee handbook to ascertain whether routine and non-routine medical and dental costs may be claimed. These costs should not be expensed unless this is included in local policy.

- **Internal work-related meetings.** GOAL will not reimburse employees for the costs of any internal meetings (where only GOAL staff are present). This includes the situation where employees have chosen to hold their meeting out of the office (e.g. in a local cafe), even if this is due to a lack of meeting rooms inside the office, or a "thank you" to an employee or team. The only exception to this is in the case of group training or "away days" outside the office, where lunch and refreshments during the day may be provided under pre-approved budgets.

1.11 Receipts

It is company policy for **ALL** expenses to be supported by an original receipt. Un-receipted expenses will not normally be reimbursed and will only be considered in exceptional circumstances (e.g. theft of originals, or for a small expense for which no receipt is available). In these cases a handwritten voucher, with details of expense incurred, signed by the person making the claim, is acceptable). Receipts must be attached to the expenses form and each receipt numbered consecutively and cross referred to the expense form. The actual bill should be provided rather than a credit card receipt.

1.12 Approval

An Expense Claim Form (Appendix 1) must be completed and signed off by the employee’s Line Manager before being passed for final approval in line with the relevant procurement chart. Current exchange rates may be obtained from finance for GOAL’s countries of operation, and for other currencies the EC currency converter may be consulted: